

State of Montana
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2004

Prepared By:
Department of Administration
Steve Bender, Acting Director

Administrative Financial Services Division
Paul Christofferson, CPA, Administrator

Accounting Bureau
Julie Feldman, Bureau Chief

Accounting Principles/Financial Reporting Section
Jenifer Alger, Accountant
Janet Atchison, Accountant
Matthew McBurnett, Accountant
Susan Van Norden, CA

Operations Section
Linda Gaughan, Accountant, Supervisor
Mark Curtis, Computer Applications Software Engineer
Penny Killham, Accounting Technician

State of Montana
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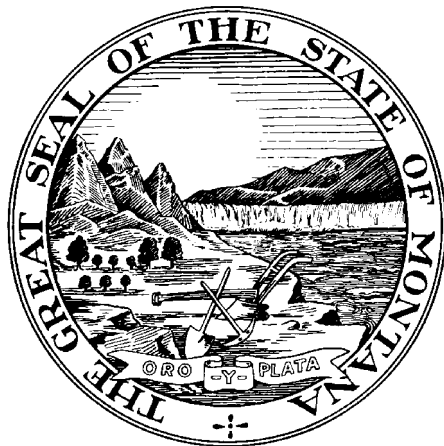
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INTRODUCTORY SECTION



DEPARTMENT OF ADMINISTRATION

DIRECTOR'S OFFICE



JUDY MARTZ, GOVERNOR

MITCHELL BUILDING

STATE OF MONTANA

(406) 444-2032
FAX 444-2812

PO BOX 200101
HELENA, MONTANA 59620-0101

December 10, 2004

To the Citizens, Governor and Members of the Legislature of the State of Montana:

In accordance with Section 17-2-110, Montana Code Annotated (MCA), I am pleased to submit the Comprehensive Annual Financial Report (CAFR) of the State of Montana for the fiscal year ended June 30, 2004. Responsibility for the accuracy of the data presented and the completeness and fairness of the presentation rests with the Department of Administration. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds of the State of Montana. All disclosures necessary to enable the reader to gain an understanding of the State's financial activities are included.

DESCRIPTION OF THE CAFR

This report and the accompanying financial statements and statistical tables were prepared in accordance with standards set forth by the Governmental Accounting Standards Board (GASB).

This CAFR is divided into three main sections: introductory, financial, and statistical. The introductory section includes an organization chart for the State, a table of contents, and this transmittal letter. The financial section contains management's discussion and analysis, the independent auditor's report, government-wide financial statements, fund financial statements, notes to the financial statements, combining statements by fund type, and other schedules. The statistical section includes financial, economic, and demographic data.

This report includes all funds of those entities that comprise the State of Montana (the primary government) and its component units. The component units are entities that are legally separate from the State but for which the State is financially accountable, or whose relationship with the State is such that exclusion would cause the State's financial statements to be misleading or incomplete. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body; and (1) the State is able to impose its will on that organization; or (2) there is the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the State. The following component units are included in the State's financial reporting entity: Housing Authority, Facility Finance Authority, State Compensation Insurance Fund (Old and New), Montana State University, University of Montana, Public Employees Retirement Board, and Teachers Retirement System. These component units are discretely presented in the State's financial statements.

PROFILE OF THE GOVERNMENT

Montana became the 41st state when it was admitted to the Union in 1889, 25 years after the attainment of territorial status. With an area of 145,552 square miles, Montana is the nation's fourth largest state. With an estimated current population of 917,621, it is also one of the nation's most sparsely populated states. It is a vast land: a land including rolling plains, the Northern Rocky Mountains, two national parks, wheat farms and cattle ranches, tribal lands, and extensive natural resources.

In 1972, a constitutional convention convened, rewriting the State's constitution and establishing the current governmental structure. As shown in the organizational chart on page 12, state government is divided into three separate branches: legislative, executive, and judicial. Montana's Legislature consists of 50 senators and 100 representatives elected from single-member districts. The Legislature meets at regular biennial sessions for 90 days in odd-numbered years. Montana is governed by its constitution, and its laws are administered by its executive branch officers and various boards and commissions. State government services provided to citizens include building and maintaining roads; providing public safety, health, and environmental protection services to protect the general welfare of the state's citizens; helping adults, children, and families through difficult times such as abuse, divorce, illness, death, and unemployment; fostering an attractive business climate to encourage economic growth; and protecting public lands and

natural resources for conversation and recreational activities. The State also provides significant financial support to its higher education institutions, local governments, and school districts to help those entities meet the specific needs of their constituents.

ECONOMIC CONDITION AND OUTLOOK

Montana avoided most of the economic travails affecting the U.S. economy during 2001 - 2003 because its economic base is concentrated in agriculture, mining, wood products and other manufacturing, nonresident travel, and government. This is reflected in a much stronger State financial position at the end of fiscal year 2004. In the second quarter of 2004, Montana experienced the second highest per-capita income growth, on a percentage basis, in the U.S. This growth was supported by related second quarter 2004 income increases in almost all sectors of Montana's economy. Montana's income tax revenues increased as a result of this internal income growth and trends in the stock market and the level of U.S. interest rates. Montana corporate income tax revenues are affected by the overall profits of intra and interstate corporations. For a more in depth analysis of the impact of this growth on the state's financial position, the reader should refer to management's discussion and analysis and the financial statements contained in this document.

Montana's wheat and barley yields grew in 2004, with winter wheat yields reaching the highest level since 1993. Spring wheat yields are also expected to increase significantly. Overall winter wheat production fell slightly from 2003 to 2004 because of dry spring conditions that caused some farmers to abandon fields, but timely rains led to the increase in overall yield per acre. Because of these yield increases and expanded wheat acreage, Montana's overall wheat production is expected to increase by 22% to 174,300,000 bushels. Unfortunately for Montana farmers overall, U.S. and global wheat output grew during 2004, resulting in lower overall prices. As a result of larger overall production, the price for malting and feed barley are also down slightly. The cattle market was impacted midyear by the discovery of a case of BSE (bovine spongiform encephalopathy) that caused lower demand and a related reduction in prices. The impact of the case of BSE was short in duration, and the prices have since recovered to strong levels, bolstered by demand and dwindling supplies of beef, as cattle inventory numbers have fallen for seven consecutive years.

As of the end of calendar year 2003, Montana's manufacturing sector had continued its decline into a third straight year, but continued to employ about 25,000 workers earning almost \$870 million annually, producing about \$4 billion in output annually and accounting for 20% of Montana's economic base. The decreases in 2003 were primarily in the forest products, machinery, equipment and instruments, and primary metals sector. In the second quarter of 2004, Montana's manufacturing sector appears to be reversing this trend and has posted a 3.2% increase in earnings growth.

Prices for lumber and other wood products increased substantially over the last year. Despite the increase in lumber prices and a very strong demand, production decreased very slightly in Montana in 2003. Employment dropped off by 4.5% to 9,400 workers from the 2002 and 2001 levels of 9,900 workers with the closure of two major mills. Estimated total sales value of the State's primary wood and paper products in 2003 was \$970 million, up about \$30 million from 2002. Montana's estimated lumber production was 1.11 billion board feet in 2003, down from 1.14 billion board feet in 2002. In 2004, Montana's timber production is expected to rise, but there is not expected to be a corresponding increase in the related workforce. During the second quarter of 2004, the forest products industry posted a 1.3% earnings growth.

Primary estimates of nonresident travel to Montana in 2003 show a 3% increase over 2002 – to 9.9 million visitors. The visitor numbers for Glacier and Yellowstone national parks were mixed. Yellowstone Park posted a 1% increase in visitors; Glacier Park suffered a 13% decrease, back to the 2002 levels. Motel occupancy posted a slight decrease of 0.3% from the 2002 levels. Current estimates indicate that the travel industry will remain at approximately the same level in 2004. Nonresident travelers contribute to the tax base by paying the lodging tax, excise taxes such as those on gasoline, and indirectly by supporting employment in industries that pay corporate taxes and whose workers pay income, property, and other taxes. Travel expenditures in Montana totaled \$1.8 billion in 2003, which is a slight drop from the 2002 level. The full economic impact of nonresident travel is estimated at \$2.6 billion.

MAJOR INITIATIVES

In fiscal year 2004, the General Fund unreserved, undesignated fund balance increased over projections. The increase was primarily due to higher than expected revenues. Individual income and corporate tax collections, oil and gas production taxes, U.S. mineral royalties, estate taxes, and other revenues exceeded revenue forecasts. Receipts from the federal Jobs and Growth Tax Relief Reconciliation Act of 2003 (JGTRRA) did not flow into the General Fund, but were used to defray costs that would normally have been the responsibility of the fund, contributing significantly to the unanticipated increase in ending fund balance. More related information is contained in the management's discussion and analysis section of the CAFR.

A major initiative that occurred in the past year was the expenditure of the \$50 million dollars received under the JGTRRA. These funds were used to provide essential government services, cover costs incurred by the State to comply with any unfunded federal mandates, and to fund expenditures “permitted under the most recently approved budget for the state”, not for new programs.

Through November 8, 2004, the State of Montana has obligated a total of \$49,848,031 JGTRRA funds, leaving a balance of \$151,969. The obligation of these funds falls into three basic categories: disaster funding (fires, floods, and winter storms), Northwestern Energy (NWE) bankruptcy costs, and other allocations made by the Governor. A breakdown of the obligations is provided in the table below.

Jobs and Growth Tax Relief Reconciliation Act of 2003

<u>Federal Allocation</u>	<u>\$50,000,000</u>
<u>State Disbursements</u>	
Department of Natural Resources and Conservation - Fires	\$34,328,563
Department of Military Affairs – Fires and Winter Storm	<u>3,151,200</u>
Subtotal Disaster Funding	<u>\$37,479,763</u>
Public Service Commission – NWE Bankruptcy	\$354,685
Department of Justice – NWE Bankruptcy	<u>712,385</u>
Subtotal NWE Funding	<u>\$ 1,067,070</u>
Department of Public Health & Human Services	\$ 4,014,000
Long-Range Building Program	583,121
K-12	2,816,046
Higher Education	2,700,000
Department of Corrections	1,000,000
Other	<u>188,031</u>
Subtotal General Government	<u>\$11,301,198</u>
 Total Biennial Disbursements	 <u>\$49,848,031</u>
 Federal Funds Available	 <u>\$ 151,969</u>

The most significant expenditure from these funds was the funding of forest fire suppression. These funds were critical to Montana’s ability to address these fires in tight budget times.

FINANCIAL INFORMATION

Montana's Statewide Budgeting, Accounting and Human Resource System (SABHRS) is a centrally maintained, fully computerized, double-entry accounting system. SABHRS records are computer-edited.

Management of the State is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the State are protected from loss or misuse and that adequate accounting data are compiled to allow for the preparation of financial statements in accordance with generally accepted accounting principles. In developing and evaluating the State's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance that the above objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and that the evaluation of costs and benefits requires estimates and judgments by management.

Budgetary restrictions are imposed via appropriations approved by the Legislature or established administratively as provided for by state law. Appropriations are required by state law for the general, state and federal special revenue, and capital projects funds. The level of budgetary control is generally established by fund. SABHRS is designed to provide budgetary control by preventing spending in excess of legislative and administrative authority and/or available cash. SABHRS also provides for encumbrance accounting as a technique for accomplishing budgetary control.

General Fund Balance

The unreserved, undesignated fund balance of the General Fund increased from \$ 43 million at June 30, 2003, to \$ 133 million at June 30, 2004. This represents an increase of \$ 90 million, or 209%.

Pension Trust Fund Operations

The State contributes to eight retirement systems and is the administrator of two additional systems. The two largest systems, in terms of dollars contributed and employees covered, are the Public Employees Retirement System - Defined Benefit Retirement Plan and the Teachers Retirement System. Montana implemented GASB Statement 25 - Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined contribution Plans and GASB Statement 27 - Accounting for Pensions by State and Local Governmental Employers in fiscal year 1996.

The 1997 Legislature enacted legislation that establishes a guaranteed annual benefit adjustment (GABA) for enrolled members or surviving beneficiaries under each of the statewide public employee retirement systems. The annual maximum adjustment of 3% begins 36 months after a beneficiary's initiation date. The benefit adjustment, when combined with other benefit adjustments already in law, must equal a maximum of 3% per year. The GABA automatically covers beneficiaries in the retirement systems for public employees, sheriffs, and game wardens. Beneficiaries in the retirement systems for highway patrol officers, municipal police officers, firefighters unified, and judges may choose to be covered by GABA, or by benefits adjustment mechanisms already in place. The legislation establishing the GABA also provides a mechanism to actuarially fund the Judges Retirement System.

The 1999 Legislature enacted legislation that also establishes a guaranteed annual benefit adjustment (GABA) for certain benefit recipients in the Teachers Retirement System. A benefit recipient is eligible for the maximum benefit adjustment of 3% if the retiree's most recent retirement effective date is at least 36 months prior to January 1 of the year in which the adjustment is to be made.

Cash Management

The uniform investment program established by the 1972 Montana Constitution directs that the Board of Investments have sole authority to invest state funds. The Board operates under the "prudent person principle" which requires the Board to (1) discharge its duties in the same manner as that of a prudent person acting in a like capacity with the same resources and aims; (2) diversify the holdings of each fund to minimize the risk of loss and maximize the rate of return; and (3) discharge duties solely in the interest of, and for the benefit of, the funds managed. Permissible investments include bonds, notes, debentures, equipment obligations, common stock (pension trust and higher education funds only), commercial paper, bankers acceptances, interest bearing deposits in Montana financial institutions, real estate, and any other investment in a Montana business that continues existing jobs or creates new jobs. These investments are subject to statutory restrictions for quality and size of holdings.

Unless otherwise provided by law, treasury cash is pooled for investment regardless of the fund from which it is deposited, and the pool investment earnings are credited to the General Fund. The Board reported total investment income from investments under its management of \$466 million, an increase of 21% from the \$385.1 million earned last year. The book value of Board-managed investments increased by approximately \$457 million, or 5.4% to \$9 billion at fiscal year-end 2004. The Board publishes an annual audited report of all its investment activity. That report may be referenced for more in-depth investment information.

Risk Management

Wage loss and medical expense benefits for injured state employees, excluding the Montana University System, are provided by the State Compensation Insurance Fund (State Fund). The State Fund is a nonprofit, independent public corporation that is managed and controlled by a seven-member board of directors. The Governor appoints the board members for four-year terms. Funding is primarily derived from the premiums paid by policyholders.

The Montana University System Workers Compensation Program provides self-insured workers compensation coverage for employees of the Montana University System. The program is self-insured for workers compensation claims to a maximum of \$500,000 per each occurrence. Losses in excess of \$500,000 are covered by reinsurance with a commercial carrier. Employer's liability claims are covered to a maximum of \$1,000,000 above the self-insured amount of \$500,000.

The State maintains self-insurance plans for employee comprehensive medical, prescription drug and dental coverage, and state property. Under the State Employee Group Benefits Plan, the State assumes all the risk for claims incurred by plan members including state employees, elected officials, retirees and their dependents with the following exceptions: the Vision Service Plan (VSP) Insurance Company insures vision care services; the Standard (Standard) Life Insurance Company insures life, AD&D, and long-term disability coverage; and UNUM Life Insurance Company insures the long-term care coverage offered to participants. Premiums are collected through payroll deductions, deductions through the Public Employees Retirement System and self-payment.

The Montana University System (MUS) Group Benefits Plan offers medical, dental, life, and vision insurance coverage to employees of the Montana University System, the community colleges, and the State Bar of Montana, as well as their dependents, retirees, and COBRA members. The MUS Group Benefits Plan is fully self-insured, except for a voluntary vision plan administered by VSP serving employees, retirees and their dependents and life insurance administered by Standard. Blue Cross/Blue Shield is the claims administrator for the self-insured indemnity plan. The plan includes three self-insured HMOs that are administered by Blue Cross, New West Health Services, and Peak. Managed Care Montana (APS) has a contract for utilization management. The utilization management program consists of hospital pre-authorization, case management, and medical necessity review.

The State's comprehensive property/casualty insurance plan provides coverage for accidental death/dismemberment of volunteers (Montana University System), automobile liability, automobile physical damage, aviation (i.e., aircraft and airports), boilers and machinery, crime (i.e., faithful performance, fidelity, theft, destruction, and electronic fraud), fine arts, foster care, general liability, inland marine (property in-transit), state-administered foreclosure housing units, and other miscellaneous risks. Commercial excess property insurance is purchased to insure against catastrophic losses, with deductibles ranging from \$10,000 per occurrence to \$1,000,000 per occurrence. Coverage includes auto physical damage, aircraft hull, boilers and machinery, fine arts, crime, and foster care with over \$2.2 billion of state leased/owned or specialty buildings, contents, and other risk insured to \$250,000,000 per occurrence (various sub limits and coverage restrictions apply). The State is entirely self-funded for auto liability and general liability, subject to the terms and conditions of the Montana Tort Claims Act (§2-9-305, MCA). The state's statutory caps are set by the Legislature at \$750,000 per claim/\$1,500,000 per occurrence (§2-9-108, MCA). Premiums for the plan are collected from all state agencies, including component units, and costs are allocated based upon exposure and loss experience.

INDEPENDENT AUDIT

The financial statements contained in Montana's Comprehensive Annual Financial Report were audited in accordance with generally accepted auditing standards by the State's Legislative Audit Division. The Legislative Auditor is appointed by and reports to the Legislative Audit Committee. The Deputy Legislative Auditor issued an unqualified opinion on the State's financial statements for fiscal year 2004.

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the State of Montana for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2003. This was the fifteenth year out of sixteen years that the State received this prestigious award. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized CAFR, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current CAFR continues to conform to the Certificate of Achievement Program requirements; we are submitting it to GFOA to determine its eligibility for another certificate.

ACKNOWLEDGEMENTS

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated service of the entire staff of the Accounting Bureau and the cooperation of accounting personnel at the individual state agencies. I would like to express my appreciation to the Accounting Bureau and other agency personnel who participated in the preparation of this document. I would also like to thank the Legislature and all state agencies for their interest and support in planning and conducting the financial operations of Montana in a professionally responsible and progressive manner.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'S. Bender', is written over a horizontal line.

Steve Bender, Acting Director
Department of Administration

Certificate of Achievement for Excellence in Financial Reporting

Presented to

State of Montana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2003

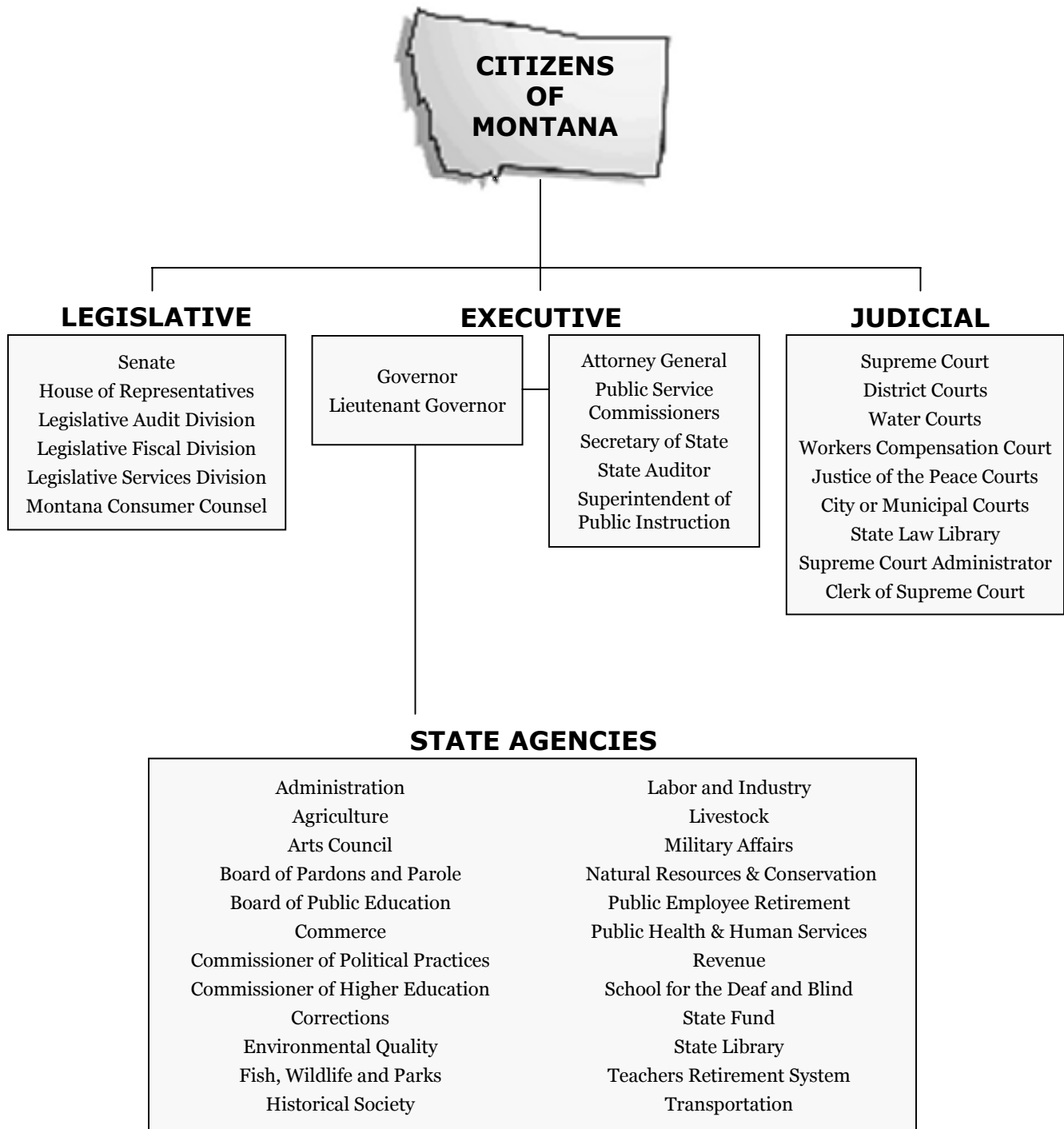
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

STATE OF MONTANA ORGANIZATION CHART



State of Montana
SELECTED STATE OFFICIALS

EXECUTIVE

Judy Martz

Governor

Karl Ohs

Lieutenant Governor

JUDICIAL

Karla Gray

Chief Justice

LEGISLATIVE

Bob Keenan

President of the Senate

Doug Mood

Speaker of the House